



Department of the Treasury
Internal Revenue Service

5880 Nolensville Road Stop 7131K
Nashville TN 37211

In reply refer to: 0374126 [redacted]
Sep. 30, 2015 LTR 1962C C3
529-80-[redacted] 200612 30 X
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BODC: SB

TAD [redacted]
BARBARA L BALLARD
3550 WATT AVE STE 140
SACRAMENTO CA 95821

Taxpayer identification number: 529-80-[redacted]
Form: 1040
Tax periods ending: Dec. 31, 2006 Dec. 31, 2009
Dec. 31, 2012 Dec. 31, 2013
Dec. 31, 2006 Dec. 31, 2009
Dec. 31, 2012 Dec. 31, 2013

Dear Taxpayer:

Thank you for making arrangements to resolve your account. This letter responds to your inquiry dated Sep. 23, 2015, requesting a direct debit installment agreement.

We accepted your offer to pay your monthly installment payments by automatic deductions from your checking account. We'll deduct your payment of \$700.00 on the 28th of each month.

What you need to know about your installment agreement

We charge a \$52 user fee to cover the cost of providing a direct debit installment agreement.

You must contact our office at least 15 days before your monthly due date to stop an automatic payment withdrawal from your checking account.

We can reduce the installment agreement user fee for individuals whose income falls at or below levels in the IRS Installment Agreement Low Income Guidelines. You may qualify for this one-time reduction to your fee.

If your income is at or below the established levels (based on the Department of Health and Human Services poverty guidelines), you can apply for the reduced user fee of \$43 for new agreements. This reduction also applies to agreements that have payments deducted directly from a bank account.

You can find the income levels and instructions on how to apply for the reduced user fee on Form 13844, Application For Reduced User Fee For Installment Agreements.

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